

**Maine Revised Statutes**  
**Title 32: PROFESSIONS AND OCCUPATIONS**  
**Chapter 113: PRACTICE OF PUBLIC**  
**ACCOUNTANCY HEADING: PL 1987, c. 489, §2 (new)**

**§12234. EXPIRATION; RENEWAL**

**1. Licensing period.** A license expires on the date set by the Commissioner of Professional and Financial Regulation pursuant to Title 10, section 8003, subsection 4 for the licensing period for which the license was issued. A license may be renewed upon receipt of an application for renewal and payment of the renewal fee as set under section 12203.

[ 2009, c. 242, §15 (NEW) . ]

**2. Late renewals.** Licenses may be renewed up to 90 days after the date of expiration upon payment of a late fee in addition to the renewal fee as set under section 12203. Any person who submits an application for renewal more than 90 days after the expiration date is subject to all requirements governing new applicants under this chapter, in addition to fulfilling any continuing education requirements the board considers necessary under section 12233. The board in its discretion, giving due consideration to the protection of the public, may waive any requirements if that renewal application is made within 2 years from the date of that expiration.

[ 2009, c. 242, §15 (NEW) . ]

**3. Excused from license fee.** Any licensee whose employment by any government agency prohibits or precludes the practice of public accountancy in this State, by application to the board, may be excused from paying the annual license fee during the period of that employment.

[ 2009, c. 242, §15 (NEW) . ]

**SECTION HISTORY**

2009, c. 242, §15 (NEW) .

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